I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filling system in accordance with § 1.6(a)(4).

Dated: January 27, 2009

Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: TOW-082US (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Yoshinori Wariishi *et al*.

Application No.: 10/521,059 Confirmation No.: 7003

Filed: December 23, 2004 Art Unit: 1795

For: SOLID POLYMER CELL ASSEMBLY Examiner: T. H. Parsons

RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 27, 2008 (Paper No. 20081015), please reconsider the above-identified U.S. patent application in light of the following:

Remarks/Arguments begin on page 2 of this paper; and

A Partial Translation of Japanese Laid-Open Patent Publication No. 4-206162 to Choichi et al is attached as **Appendix A**.